



Frontier Communications
180 South Clinton Avenue
Rochester, NY 14646

October 4, 2004

Federal Communications Commission
Office of the Secretary
445 12th Street S.W., Room TW-A325
Washington, DC 20554

ATTENTION: COMMON CARRIER BUREAU

Dear Secretary:

With this letter, Frontier Communications of Minnesota and Frontier Communications of Iowa hereby transmits a complete copy of its Base Document Tariff F.C.C. No. 1, which includes all tariff changes that became effective as of September 30, 2004.

The following table displays the FCC Registration Number (FRN) and Tax Identification Number (TIN) associated with each company participating in MN/IA Tariff F.C.C. No. 1:

<u>Company</u>	<u>FRN</u>	<u>Tax ID Number</u>
Frontier Communications of Minnesota, Inc.	0002-6246-41	41-1691122
Frontier Communications of Iowa, Inc.	0002-5749-60	42-1367550

Please address any inquiries concerning this letter to the attention of Mr. Robert Binder, 180 South Clinton Avenue, Rochester, NY 14646 or via facsimile on 585-325-1355.

Respectfully Submitted,

Robert Binder
Manager, Regulatory – Pricing & Tariffs

RB/cs
Attachments